

LEG. FINANCE - BILLS

HB 16 thru CS HB 25

1977 - 1978

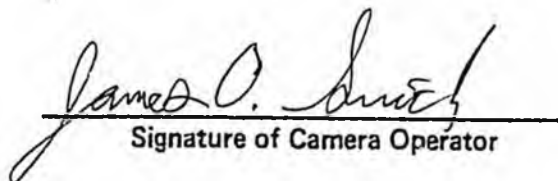
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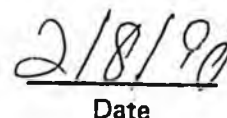


RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.


Signature of Camera Operator


Date

"An Act providing for instructional units for supplementary programs under the public school foundation program; effective date."

COMMITTEE REPORT

HOUSE

1./25/77

Mr. Speaker:

Date _____

The Committee on FINANCE has had HB 16

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND "HAT
CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____
COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ Chairman

"An Act providing for instructional units for supplementary programs under the public school foundation program; and providing for an effective date."

COMMITTEE REPORT

FINANCE

1/12/77

HOUSE

Mr. Speaker:

Date 1-24-77

The Committee on HESS has had HB 16

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

<u>[Signature]</u>	<u>DO PASS</u>	<u>[Signature]</u>	<u>Do Pass</u>
<u>James R. White</u>	<u>Do Pass</u>	<u>Charles H. [Signature]</u>	<u>Do Pass</u>
<u>[Signature]</u>	<u>Do Pass</u>	_____	_____
<u>F. J. Bradley</u>	<u>" "</u>	_____	_____

Members NOT concurring in the Majority report:

<u>[Signature]</u>	recommends:	<u>Do not pass</u>
<u>[Signature]</u>	recommends:	<u>do not pass</u>
_____	recommends:	
_____	recommends:	
_____	recommends:	

Charles H. [Signature] Chairman

2818
walker

Introduced: 1/12/77
Referred: HESS and
Finance

1 IN THE HOUSE

BY MILLER AND DUNCAN

2 HOUSE BILL NO. 16

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for instructional units for supple-
7 mentary programs under the public school foundation
8 program; and providing for an effective date."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 * Section 1. AS 14.17.061(a) is amended to read:

11 (a) In addition to the amounts authorized to be paid to city or
12 borough school districts and regional educational attendance areas
13 under this chapter, funding of supplemental programs, on the same basis
14 as determined in the computation of state aid for the applicable dis-
15 trict, may be recommended by the commissioner.

16 * Sec. 2. AS 14.17.061(b) is repealed and re-enacted to read:

17 (b) Applications for supplemental programs funds shall be sub-
18 mitted by each city or borough school district and regional educational
19 attendance area to the commissioner by September 30 of the pre-fiscal
20 year in the form prescribed by the commissioner. Supplemental funds
21 shall be used as matching grants for programs to prevent and correct
22 student deficiencies in basic skill areas including but not limited to
23 reading, computation, and writing. The matching grants may be made up
24 to a maximum ratio of 80 per cent state participation to 20 per cent
25 local contribution. The local contribution to the approved program may
26 be in cash or volunteer services. The application shall be approved and
27 signed by the appropriate school district or regional educational
28 attendance area board and shall contain a statement of why existing
29 foundation support is inadequate to provide satisfactory instruction in

COMMITTEE COPY

1 basic skill areas such as reading, computation and writing. Where those
2 programs are recommended by the commissioner a minimum of one instruc-
3 tional unit shall be allowed each city or borough school district or
4 regional educational attendance area. A second instructional unit shall
5 be allowed when the city or borough school district or regional educa-
6 tional attendance area has 100 students served in an approved program.
7 Thereafter an additional instructional unit shall be allowed for each
8 additional 150 students served in an approved program. Upon approval of
9 the application by the commissioner, the state level of funding may not
10 be reduced.

11 * Sec. 3. AS 14.17.061(c) is repealed.

12 * Sec. 4. AS 14.17.061 is amended by adding a new subsection to read:

13 (d) The Department of Education shall promulgate regulations to
14 carry out the provisions of this section.

15 * Sec. 5. This Act takes effect July 1, 1977.
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ALASKA STATE LEGISLATURE

TENTH Legislature FIRST Session

HOUSE ... BILL NO. 16.....

By MILLER AND DUNCAN.....

"An Act providing for instructional units for supplementary programs under the public school foundation program; and providing for an effective date."

Instr. Units under Pub. Schl Fnd.

Introduced in the House, 19....

HISTORY IN THE HOUSE

19 77	Read first time and referred to Committee on																						
Jan 12	HESS and Finance																						
	Reported back with recommendation that																						
	Read second time and																						
	Read third time and																						
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Absent	Absent																						
Excused	Excused																						
	Reported correctly engrossed																						
	Signed by Speaker																						
	Sent to Senate																						
CHIEF CLERK OF THE HOUSE																							

HISTORY IN THE SENATE

19	Read first time and referred to Committee on																						
	Reported back with recommendation that																						
	Read second time and																						
	Read third time and																						
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	Reported correctly engrossed																						
	Signed by President																						
	Returned to House																						
SECRETARY OF THE SENATE																							

HISTORY IN THE HOUSE

19	Received from Senate
	Concurred in Senate amendment thus adopting:
	Failed to concur in Senate amendment; asked Sen. to recede
	Senate receded from amendment
	Senate failed to recede from amendment
	FCC appointed by House
	FCC appointed by Senate
	FCC adopted
	To enrolling
	Reported correctly enrolled
	Sent to Governor
 by Governor
	Filed with Lt. Governor
	Chapter No.

1 IN THE HOUSE

BY MILLER AND DUNCAN

2 HOUSE BILL NO. 16

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act providing for instructional units for supple-
7 mentary programs under the public school foundation
8 program; and providing for an effective date."

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

10 * Section 1. AS 14.17.061(a) is amended to read:

11 (a) In addition to the amounts authorized to be paid to city or
12 borough school districts and regional educational attendance areas
13 under this chapter, funding of supplemental programs, on the same basis
14 as determined in the computation of state aid for the applicable dis-
15 trict, may be recommended by the commissioner.

16 * Sec. 2. AS 14.17.061(b) is repealed and re-enacted to read:

17 (b) Applications for supplemental programs funds shall be sub-
18 mitted by each city or borough school district and regional educational
19 attendance area to the commissioner by September 30 of the pre-fiscal
20 year in the form prescribed by the commissioner. Supplemental funds
21 shall be used as matching grants for programs to prevent and correct
22 student deficiencies in basic skill areas including but not limited to
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24 to a maximum ratio of 80 per cent state participation to 20 per cent
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26 be in cash or volunteer services. The application shall be approved and
27 signed by the appropriate school district or regional educational
28 attendance area board and shall contain a statement of why existing
29 foundation support is inadequate to provide satisfactory instruction in

1 basic skill areas such as reading, computation and writing. Where those
2 programs are recommended by the commissioner a minimum of one instruc-
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7 Thereafter an additional instructional unit shall be allowed for each
8 additional 150 students served in an approved program. Upon approval of
9 the application by the commissioner, the state level of funding may not
10 be reduced.

11 * Sec. 3. AS 14.17.061(c) is repealed.

12 * Sec. 4. AS 14.17.061 is amended by adding a new subsection to read:

13 (d) The Department of Education shall promulgate regulations to
14 carry out the provisions of this section.

15 * Sec. 5. This Act takes effect July 1, 1977.
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THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HB 16 "An Act providing for instructional units for
Title supplementary programs under the public school foundation program; and providing for
Requested by Sponsors Miller-Duncan Date 1/24/77 an effective
date"

II. FISCAL DETAIL

Agency Affected Department of Education
Program Category Affected Education
Budget Request Unit(s) Affected Financial Support Programs

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.	0	\$200.0	\$300.0	\$400.0	\$500.0	\$500.0
TOTAL	0	200.0	300.0	400.0	500.0	500.0

FUNDING (Thousands of Dollars)

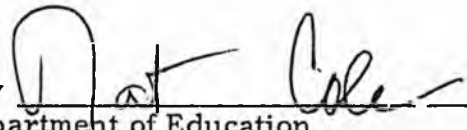
GENERAL FUND	0	200.0	300.0	400.0	500.0	500.0
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME	0	0	0	0	0	0
PART TIME	0	0	0	0	0	0
TEMPORARY	0	0	0	0	0	0

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

Based on an average of 50% state and 50% local participation for a total of \$400.0 in FY78. This would provide 16 professional personnel @ \$25,000 each statewide to begin to address the problem. The upward progression to \$500.0 in FY81 would allow for an average increase of about six professionals per year on the same 50-50 basis to a total of 34 statewide.

IV. DATE 24 January 1977 PREPARED BY 
AGENCY Department of Education
PHONE 465-2800
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

2/8/90
Date

"An Act relating to tax exempt obligations; and providing for an effective date."

COMMITTEE REPORT

HOUSE

1/19/77

_____ Date

Mr. Speaker:

The Committee on FINANCE has had HB 21 under consideration. A majority of the members of the Committee

- recommends it do pass
- recommends it do not pass
- recommends it do pass with attached amendment(s)
- recommends it be replaced with CS for _____ and that CS for _____ do pass
- (and) recommends it be referred to the _____ committee
- reports it back without recommendation
- AND attaches a report of its intent
- (other) _____

MEMBERS SIGNING THE MAJORITY REPORT:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

MEMBERS NOT CONCURRING IN THE MAJORITY REPORT:

_____ recommends: _____

_____ recommends: _____

_____ recommends: _____

_____ Chairman

1-12-77

COMMITTEE REPORT

FINANCE

HOUSE

Mr. Speaker:

Date 1-19-77

The Committee on COMMERCE has had HR 21

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

<u>[Signature]</u>	_____
<u>[Signature]</u>	_____
<u>[Signature]</u>	_____
<u>[Signature]</u>	_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

Joe McKinnon Chairman

AMENDMENT ~~1~~ |

OFFERED IN THE HOUSE:

By: COMMERCE

To: _____ HOUSE BILL No. 21

SENATE BILL No. _____

PAGE: 1

LINE: 14

Delete "or public corporations incorporated under the laws of the state."

Insert "or other corporation of the State the interest on the obligations of which are excluded from gross income under Internal Revenue Code section 103."

2930
Humphrey

Introduced: 1/12/77
Referred: Commerce and
Finance

1 IN THE HOUSE

BY MCKINNON

2 HOUSE BILL NO. 21

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax exempt obligations; and pro-
7 viding for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 43.20.031(a) is amended by adding a new paragraph to
10 read:

11 (4) the benefits allowed to taxpayers under Internal Revenue
12 Code section 103, as amended, are allowed only if the obligations were
13 issued by the State of Alaska, a political subdivision of the State of
14 Alaska, a city or borough of the State of Alaska, or public corporations
15 incorporated under the laws of the state.

16 * Sec. 2. This Act takes effect January 1, 1978.

ALASKA STATE LEGISLATURE	
TENTH Legislature	FIRST Session
HOUSE ...BILL..... NO. 21.....	
By McKINNON.....	
"An Act relating to tax exempt obligations; and providing for an effective date."	
Tax exempt obligations	
Introduced in the House 1-12, 19... 77	

HISTORY IN THE HOUSE																													
19 77	Read first time and referred to Committee on Commerce and Finance																												
Jan. 12	Reported back with recommendation that																												
	Read second time and																												
	Read third time and																												
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HISTORY IN THE HOUSE	
19	Received from Senate
	Concurred in Senate amendment thus adopting:
	Failed to concur in Senate amendment; asked Sen. to recede
	Senate receded from amendment
	Senate failed to recede from amendment
	FCC appointed by House
	FCC appointed by Senate
	FCC adopted
	To enrolling
	Reported correctly enrolled
	Sent to Governor
 by Governor
	Filed with Lt. Governor
	Chapter No.

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 21
Title An Act relating to tax exempt obligations
Requested by House Commerce Committee Date 1-14-77

II. FISCAL DETAIL

Agency Affected Revenue
Program Category Affected Fiscal Services
Budget Request Unit(s) Affected Audit

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached letter dated January 17, 1977 to the Honorable Joseph H. McKinnon, Chairman, House Commerce Committee

IV. DATE 1-17-77 PREPARED BY R. D. Stevenson, Investment Officer
AGENCY Revenue
PHONE 465-2397
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

STATE OF ALASKA

DEPARTMENT OF REVENUE

JAY S. HAMMOND, GOVERNOR

STATE OFFICE BUILDING

POUCH SA - JUNEAU 99811

January 17, 1977

The Honorable Joseph H. McKinnon
Chairman
House Commerce Committee
Alaska State Legislature
Room 628 - State Court Building
Juneau, Alaska

Re: House Bill No. 21

Dear Mr. McKinnon:

House Bill No. 21, an Act relating to tax exempt obligations is similar to Committee Substitute for House Bill No. 605 which was considered during the 1976 session of the Alaska State Legislature.

I am transmitting a copy of a letter date March 15, 1976 from Eric E. Wohlforth of Wohlforth & Flint, State Bond Counsel which suggests amendatory language for CS for House Bill No. 605 which as stated covers not only public corporations of the state such as Alaska Housing Finance Corporation, but also non-profit corporations such as the Anchorage Public Building Corporation and the University of Alaska Heating Corporation who issued tax exempt bonds pursuant to the specific IRS ruling.

It is respectfully requested that you as sponsor of House Bill No. 21 and the House Commerce Committee give consideration to the same suggested amendatory language as it relates to House Bill No. 21.

The major benefit of the proposed legislation would be to encourage investment in Alaska bonds for purposes of tax treatment. The bill would also provide revenue to the state due to the taxability of interest on obligations of other states and their political subdivisions.

Pursuant to your request, attached is a Fiscal Note on House Bill No. 21.

Very truly yours,

R. D. Stevenson
Investment Officer

RDS:mlh

cc: Sterling Gallagher
Commissioner of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

The Honorable Steve Cowper
Chairman
House Finance Committee
Alaska State Legislature

ERIC E. WOHLFORTH
ROBERT B. FLINT
TIMOTHY G. MIDDLETON

LAW OFFICES
WOHLFORTH & FLINT
A PROFESSIONAL CORPORATION
645 G STREET
ANCHORAGE, ALASKA 99501

TELEPHONE
AREA CODE 907
274-2513
272-9489

March 15, 1976

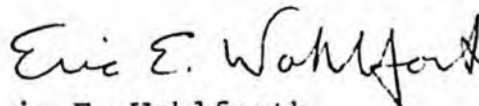
Mr. R. D. Stevenson
Special Assistant
Office of the Commissioner
of Revenue
Pouch S
Juneau, Alaska 99811

Re: Committee Substitute for House Bill No. 605

Dear Mr. Stevenson:

I enclose herewith further suggested amendatory language for CS for HB No. 605. The language covers not only public corporations of the state such as Alaska Housing Finance Corporation, but also non-profit corporations such as the Anchorage Public Building Corporation and the University of Alaska Heating Corporation who issued tax exempt bonds pursuant to the specific IRS ruling.

Very truly yours,



Eric E. Wohlforth

EEW/kh

Enclosure

cc: C. Richard Walker, Esq.

Resent March 22, 1976

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2

CS FOR HOUSE BILL NO. 605

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

NINTH LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act relating to tax exempt obligations;

7

and providing for an effective date"

8

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9

* Section 1. AS 43.20.031(a) is amended by adding a
new paragraph to read:

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(3) the benefits allowed taxpayers under Internal
Revenue Code section 103, as amended, are allowed only if the
obligations were issued by the State of Alaska, a political
subdivision of the State of Alaska, a city or borough of the
State of Alaska, or other corporation of the State the interest
on the obligations of which are excluded from gross income
under Internal Revenue Code Section 103.

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* Section 2. This Act takes effect January 1, 1977.

Original sponsor: McKinnon

Offered: 2/27/76
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 605

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax exempt obligations; and pro-
7 viding for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 43.20.031(a) is amended by adding a new paragraph to read
10 (3) the benefits allowed to taxpayers under Internal Revenue
11 Code, section 103, as amended, are allowed only if the obligations were
12 issued by the State of Alaska, a political subdivision of the State of
13 Alaska, a city or borough of the State of Alaska, or public corpora-
14 tions incorporated under the laws of the state.

15 * Sec. 2. This Act takes effect January 1, 1977.
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AMENDMENT ~~1~~

OFFERED IN THE HOUSE:

BY: COMMERCE

TO: _____ HOUSE BILL No. 21

SENATE BILL No. _____

PAGE: 1

LINE: 14

Delete "or public corporations incorporated under the laws of the state."

Insert "or other corporation of the State^s the interest on the obligations of which are excluded from gross income under Internal Revenue Code section 103."

1 IN THE HOUSE

BY MCKINNON

2 HOUSE BILL NO. 21

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax exempt obligations; and pro-
7 viding for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 43.20.031(a) is amended by adding a new paragraph to
10 read:

11 (4) the benefits allowed to taxpayers under Internal Revenue
12 Code section 103, as amended, are allowed only if the obligations were
13 issued by the State of Alaska, a political subdivision of the State of
14 Alaska, a city or borough of the State of Alaska, or public corporations
15 incorporated under the laws of the state.

16 * Sec. 2. This Act takes effect January 1, 1978.

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THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. House Bill No. 21
Title An Act relating to tax exempt obligations
Requested by House Commerce Committee Date 1-14-77

II. FISCAL DETAIL

Agency Affected Revenue
Program Category Affected Fiscal Services
Budget Request Unit(s) Affected Audit

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See attached letter dated January 17, 1977 to the Honorable Joseph H. McKinnon, Chairman, House Commerce Committee

IV. DATE 1-17-77 PREPARED BY R. D. Stevenson, Investment Officer
AGENCY Revenue
PHONE 465-2397
Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)

STATE OF ALASKA

JAY S. HAMMOND, GOVERNOR

DEPARTMENT OF REVENUE

STATE OFFICE BUILDING / POUCH SA - JUNEAU 99811

January 17, 1977

The Honorable Joseph H. McKinnon
Chairman
House Commerce Committee
Alaska State Legislature
Room 628 - State Court Building
Juneau, Alaska

Re: House Bill No. 21

Dear Mr. McKinnon:

House Bill No. 21, an Act relating to tax exempt obligations is similar to Committee Substitute for House Bill No. 605 which was considered during the 1976 session of the Alaska State Legislature.

I am transmitting a copy of a letter date March 15, 1976 from Eric E. Wohlforth of Wohlforth & Flint, State Bond Counsel which suggests amendatory language for CS for House Bill No. 605 which as stated covers not only public corporations of the state such as Alaska Housing Finance Corporation, but also non-profit corporations such as the Anchorage Public Building Corporation and the University of Alaska Heating Corporation who issued tax exempt bonds pursuant to the specific IRS ruling.

It is respectfully requested that you as sponsor of House Bill No. 21 and the House Commerce Committee give consideration to the same suggested amendatory language as it relates to House Bill No. 21.

The major benefit of the proposed legislation would be to encourage investment in Alaska bonds for purposes of tax treatment. The bill would also provide revenue to the state due to the taxability of interest on obligations of other states and their political subdivisions.

Pursuant to your request, attached is a Fiscal Note on House Bill No. 21.

Very truly yours,

R. D. Stevenson
Investment Officer

RDS:mia

cc: Sterling Gallagher
Commissioner of Revenue

Gary Jenkins, Director
Audit Division
Department of Revenue

The Honorable Steve Cowper
Chairman
House Finance Committee
Alaska State Legislature

LAW OFFICES.

WOHLFORTH & FLINT

A PROFESSIONAL CORPORATION

645 G STREET

ANCHORAGE, ALASKA 99501

ERIC E. WOHLFORTH
ROBERT B. FLINT
TIMOTHY G. MIDDLETON

TELEPHONE
AREA CODE 907
274-2519
272-9489

March 15, 1976

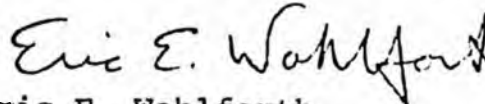
Mr. R. D. Stevenson
Special Assistant
Office of the Commissioner
of Revenue
Pouch S
Juneau, Alaska 99811

Re: Committee Substitute for House Bill No. 605

Dear Mr. Stevenson:

I enclose herewith further suggested amendatory language for CS for HB No. 605. The language covers not only public corporations of the state such as Alaska Housing Finance Corporation, but also non-profit corporations such as the Anchorage Public Building Corporation and the University of Alaska Heating Corporation who issued tax exempt bonds pursuant to the specific IRS ruling.

Very truly yours,



Eric E. Wohlforth

EEW/kh

Enclosure

cc: C. Richard Walker, Esq.

Resent March 22, 1976

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2

CS FOR HOUSE BILL NO. 605

3

IN THE LEGISLATURE OF THE STATE OF ALASKA

4

NINTH LEGISLATURE - SECOND SESSION

5

A BILL

6

For an Act entitled: "An Act relating to tax exempt obligations;

7

and providing for an effective date"

8

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9

* Section 1. AS 43.20.031(a) is amended by adding a
new paragraph to read:

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(3) the benefits allowed taxpayers under Internal
Revenue Code section 103, as amended, are allowed only if the
obligations were issued by the State of Alaska, a political
subdivision of the State of Alaska, a city or borough of the
State of Alaska, or other corporation of the State the interest
on the obligations of which are excluded from gross income
under Internal Revenue Code Section 103.

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* Section 2. This Act takes effect January 1, 1977.

Original sponsor: McKinnon

Offered: 2/27/76
Referred: Rules

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 CS FOR HOUSE BILL NO. 605

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 NINTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to tax exempt obligations; and pro-
7 viding for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 43.20.031(a) is amended by adding a new paragraph to read

10 (3) the benefits allowed to taxpayers under Internal Revenue
11 Code, section 103, as amended, are allowed only if the obligations were
12 issued by the State of Alaska, a political subdivision of the State of
13 Alaska, a city or borough of the State of Alaska, or public corpora-
14 tions incorporated under the laws of the state.

15 * Sec. 2. This Act takes effect January 1, 1977.



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

2/8/90
Date

"An Act reducing the tax rates on individuals under the Alaska Net Income Tax Act."

COMMITTEE REPORT

2/9/77

HOUSE

Mr. Speaker:

Date _____

The Committee on FINANCE has had HB 23

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ Chairman

COMMITTEE REPORT

1/12/77

FINANCE

HOUSE

Mr. Speaker:

Date February 8, 1977

The Committee on STATE AFFAIRS has had HB 23

under consideration. ^{and three} A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT
CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____
COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

<u>[Signature]</u>	<u>DO PASS</u>	<u>[Signature]</u>
<u>Ed Donahue</u>	<u>Do Pass</u>	
<u>Tim Kelly</u>	<u>DO Pass</u>	

Members NOT concurring in the Majority report:

<u>[Signature]</u>	recommends: <u>DO NOT PASS</u>
<u>[Signature]</u>	recommends: <u> </u>
_____	recommends:
_____	recommends:
_____	recommends:

[Signature] Chairman

2797
Berrier

Introduced: 1/12/77
Referred: State Affairs and
Finance

BY FREEMAN, ELIASON AND
URION

1 IN THE HOUSE

2 HOUSE BILL NO. 23

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act reducing the tax rates on individuals under the
7 Alaska Net Income Tax Act."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 43.20.011(a), (b) and (c) are amended to read:

10 (a) There is imposed for each taxable year upon the taxable in-
11 come of every resident, nonresident and part-year resident individual
12 and fiduciary of the state, except those qualifying for the rates in
13 (b) or (c) of this section, taxes computed as follows: for taxable
14 years ending before January 1, 1978, the tax is 400 per cent of the
15 amount of tax computed according to the following table; for taxable
16 years ending between January 1, 1978, and January 1, 1979, 300 per cent;
17 and for taxable years ending after January 1, 1979, 100 per cent
18 [ACCORDING TO THE FOLLOWING TABLE].

19 If the taxable income is:

Then the tax is:

20 Not over \$2,000	<u>0.750</u> [3] per cent of the taxable income
21 Over \$2,000 but not over	<u>\$15</u> [\$60] plus <u>0.875</u> [3.5] per cent of
22 \$4,000	excess over \$2,000
23 Over \$4,000 but not over	<u>\$32</u> [\$130] plus <u>1.000</u> [4.0] per cent of
24 \$6,000	excess over \$4,000
25 Over \$6,000 but not over	<u>\$52</u> [\$210] plus <u>1.250</u> [5.0] per cent of
26 \$8,000	excess over \$6,000
27 Over \$8,000 but not over	<u>\$77</u> [\$310] plus <u>1.375</u> [5.5] per cent of
28 \$10,000	excess over \$8,000
29 Over \$10,000 but not over	<u>\$105</u> [\$420] plus <u>1.500</u> [6.0] per cent of

1	\$12,000	excess over \$10,000
2	Over \$12,000 but not over	<u>\$135</u> [\$540] plus <u>1.750</u> [7.0] per cent of
3	\$14,000	excess over \$12,000
4	Over \$14,000 but not over	<u>\$170</u> [\$680] plus <u>1.875</u> [7.5] per cent of
5	\$16,000	excess over \$14,000
6	Over \$16,000 but not over	<u>\$207</u> [\$830] plus <u>2.000</u> [8.0] per cent of
7	\$18,000	excess over \$16,000
8	Over \$18,000 but not over	<u>\$247</u> [\$990] plus <u>2.125</u> [8.5] per cent of
9	\$20,000	excess over \$18,000
10	Over \$20,000 but not over	<u>\$290</u> [\$1,160] plus <u>2.250</u> [9.0] per cent of
11	\$22,000	excess over \$20,000
12	Over \$22,000 but not over	<u>\$335</u> [\$1,340] plus <u>2.375</u> [9.5] per cent of
13	\$26,000	excess over \$22,000
14	Over \$26,000 but not over	<u>\$430</u> [\$1,720] plus <u>2.500</u> [10.0] per cent
15	\$32,000	of excess over \$26,000
16	Over \$32,000 but not over	<u>\$580</u> [\$2,320] plus <u>2.625</u> [10.5] per cent
17	\$38,000	of excess over \$32,000
18	Over \$38,000 but not over	<u>\$737</u> [\$2,950] plus <u>2.750</u> [11.0] per cent
19	\$44,000	of excess over \$38,000
20	Over \$44,000 but not over	<u>\$902</u> [\$3,610] plus <u>2.875</u> [11.5] per cent
21	\$50,000	of excess over \$44,000
22	Over \$50,000 but not over	<u>\$1,075</u> [\$4,300] plus <u>3.000</u> [12.0] per cent
23	\$60,000	of excess over \$50,000
24	Over \$60,000 but not over	<u>\$1,375</u> [\$5,500] plus <u>3.125</u> [12.5] per cent
25	\$70,000	of excess over \$60,000
26	Over \$70,000 but not over	<u>\$1,687</u> [\$6,750] plus <u>3.250</u> [13.0] per cent
27	\$80,000	of excess over \$70,000
28	Over \$80,000 but not over	<u>\$2,012</u> [\$8,050] plus <u>3.375</u> [13.5] per cent
29	\$90,000	of excess over \$80,000

1	Over \$90,000 but not over	<u>\$2,350</u> [\$9,400] plus <u>3.500</u> [14.0] per
2	\$100,000	cent of excess over \$90,000
3	Over \$100,000 but not over	<u>\$2,700</u> [\$10,800] plus <u>3.500</u> [14.0] per
4	\$150,000	cent of excess over \$100,000
5	Over \$150,000 but not over	<u>\$4,450</u> [\$17,800] plus <u>3.625</u> [14.5] per
6	\$200,000	cent of excess over \$150,000
7	Over \$200,000	<u>\$6,262</u> [\$25,050] plus <u>3.625</u> [14.5] per
8		cent of excess over \$200,000

9 (b) There is imposed for each taxable year upon the taxable in-
10 come of every resident, nonresident and part-year resident married
11 individual who makes a single return jointly with his spouse (as pro-
12 vided in section 6013 of the Internal Revenue Code) and upon every
13 resident, nonresident and part-year resident surviving spouse (as
14 defined in section 2(a) of the Internal Revenue Code) taxes computed
15 as follows: for taxable years ending before January 1, 1978, the tax
16 is 400 per cent of the amount of tax computed according to the follow-
17 ing table; for taxable years ending between January 1, 1978, and January
18 1, 1979, 300 per cent; and for taxable years ending after January 1,
19 1979, 100 per cent [ACCORDING TO THE FOLLOWING TABLE].

20	If the taxable income is:	Then the tax is:
21	Not over \$4,000	<u>0.750</u> [3] per cent of the taxable income
22	Over \$4,000 but not over	<u>\$30</u> [\$120] plus <u>0.875</u> [3.5] per cent of
23	\$8,000	excess over \$4,000
24	Over \$8,000 but not over	<u>\$65</u> [\$260] plus <u>1.000</u> [4.0] per cent of
25	\$12,000	excess over \$8,000
26	Over \$12,000 but not over	<u>\$105</u> [\$420] plus <u>1.250</u> [5.0] per cent of
27	\$16,000	excess over \$12,000
28	Over \$16,000 but not over	<u>\$155</u> [\$620] plus <u>1.375</u> [5.5] per cent of
29	\$20,000	excess over \$16,000

1	Over \$20,000 but not over	<u>\$210</u> [\$840] plus <u>1.500</u> [6.0] per cent of
2	\$24,000	excess over \$20,000
3	Over \$24,000 but not over	<u>\$270</u> [\$1,080] plus <u>1.750</u> [7.0] per cent
4	\$28,000	of excess over \$24,000
5	Over \$28,000 but not over	<u>\$340</u> [\$1,360] plus <u>1.375</u> [7.5] per cent
6	\$32,000	of excess over \$28,000
7	Over \$32,000 but not over	<u>\$415</u> [\$1,660] plus <u>2.000</u> [8.0] per cent
8	\$36,000	of excess over \$32,000
9	Over \$36,000 but not over	<u>\$495</u> [\$1,980] plus <u>2.125</u> [8.5] per cent
10	\$40,000	of excess over \$36,000
11	Over \$40,000 but not over	<u>\$580</u> [\$2,320] plus <u>2.250</u> [9.0] per cent
12	\$44,000	of excess over \$40,000
13	Over \$44,000 but not over	<u>\$670</u> [\$2,680] plus <u>2.375</u> [9.5] per cent
14	\$52,000	of excess over \$44,000
15	Over \$52,000 but not over	<u>\$860</u> [\$3,440] plus <u>2.500</u> [10.0] per cent
16	\$64,000	of excess over \$52,000
17	Over \$64,000 but not over	<u>\$1,160</u> [\$4,640] plus <u>2.625</u> [10.5] per
18	\$76,000	cent of excess over \$64,000
19	Over \$76,000 but not over	<u>\$1,475</u> [\$5,900] plus <u>2.750</u> [11.0] per
20	\$88,000	cent of excess over \$76,000
21	Over \$88,000 but not over	<u>\$1,805</u> [\$7,220] plus <u>2.875</u> [11.5] per
22	\$100,000	cent of excess over \$88,000
23	Over \$100,000 but not over	<u>\$2,150</u> [\$8,600] plus <u>3.000</u> [12.0] per
24	\$120,000	cent of excess over \$100,000
25	Over \$120,000 but not over	<u>\$2,750</u> [\$11,000] plus <u>3.125</u> [12.5] per
26	\$140,000	cent of excess over \$120,000
27	Over \$140,000 but not over	<u>\$3,375</u> [\$13,500] plus <u>3.250</u> [13.0] per
28	\$160,000	cent of excess over \$140,000
29	Over \$160,000 but not over	<u>\$4,025</u> [\$16,100] plus <u>3.375</u> [13.5] per

\$180,000	cent of excess over \$160,000
Over \$180,000 but not over \$200,000	<u>\$4,700</u> [\$18,800] plus <u>3.500</u> [14.0] per cent of excess over \$180,000
Over \$200,000 but not over \$300,000	<u>\$5,400</u> [\$21,600] plus <u>3.500</u> [14.0] per cent of excess over \$200,000
Over \$300,000 but not over \$400,000	<u>\$8,900</u> [\$35,600] plus <u>3.625</u> [14.5] per cent of excess over \$300,000
Over \$400,000	<u>\$12,525</u> [\$50,100] plus <u>3.625</u> [14.5] per cent of excess over \$400,000

(c) There is imposed for each taxable year upon the taxable income of every resident, nonresident and part-year resident head of a household (as defined in section 2(b) of the Internal Revenue Code), taxes computed as follows: for taxable years ending before January 1, 1978, the tax is 400 per cent of the amount of tax computed according to the following table; for taxable years ending between January 1, 1978, and January 1, 1979, 300 per cent; and for taxable years ending after January 1, 1979, 100 per cent [ACCORDING TO THE FOLLOWING TABLE].

If the taxable income is:	Then the tax is:
Not over \$2,000	<u>0.750</u> [3] per cent of the taxable income
Over \$2,000 but not over \$4,000	<u>\$15</u> [\$60] plus <u>0.875</u> [3.5] per cent of excess over \$2,000
Over \$4,000 but not over \$6,000	<u>\$32</u> [\$130] plus <u>1.000</u> [4.0] per cent of excess over \$4,000
Over \$6,000 but not over \$8,000	<u>\$52</u> [\$210] plus <u>1.125</u> [4.5] per cent of excess over \$6,000
Over \$8,000 but not over \$10,000	<u>\$75</u> [\$300] plus <u>1.250</u> [5.0] per cent of excess over \$8,000
Over \$10,000 but not over \$12,000	<u>\$100</u> [\$400] plus <u>1.375</u> [5.5] per cent of excess over \$10,000

1	Over \$12,000 but not over	<u>\$127</u> [\$510] plus <u>1.500</u> [6.0] per cent of
2	\$14,000	excess over \$12,000
3	Over \$14,000 but not over	<u>\$157</u> [\$630] plus <u>1.625</u> [6.5] per cent of
4	\$16,000	excess over \$14,000
5	Over \$16,000 but not over	<u>\$190</u> [\$760] plus <u>1.750</u> [7.0] per cent of
6	\$18,000	excess over \$16,000
7	Over \$18,000 but not over	<u>\$225</u> [\$900] plus <u>1.750</u> [7.0] per cent of
8	\$20,000	excess over \$18,000
9	Over \$20,000 but not over	<u>\$260</u> [\$1,040] plus <u>1.875</u> [7.5] per cent
10	\$22,000	of excess over \$20,000
11	Over \$22,000 but not over	<u>\$297</u> [\$1,190] plus <u>2.000</u> [8.0] per cent
12	\$24,000	of excess over \$22,000
13	Over \$24,000 but not over	<u>\$337</u> [\$1,350] plus <u>2.125</u> [8.5] per cent
14	\$28,000	of excess over \$24,000
15	Over \$28,000 but not over	<u>\$422</u> [\$1,690] plus <u>2.250</u> [9.0] per cent
16	\$32,000	of excess over \$28,000
17	Over \$32,000 but not over	<u>\$512</u> [\$2,050] plus <u>2.375</u> [9.5] per cent
18	\$38,000	of excess over \$32,000
19	Over \$38,000 but not over	<u>\$607</u> [\$2,430] plus <u>2.500</u> [10.0] per cent
20	\$44,000	of excess over \$38,000
21	Over \$44,000 but not over	<u>\$757</u> [\$3,030] plus <u>2.625</u> [10.5] per cent
22	\$50,000	of excess over \$44,000
23	Over \$50,000 but not over	<u>\$915</u> [\$3,660] plus <u>2.750</u> [11.0] per cent
24	\$60,000	of excess over \$50,000
25	Over \$60,000 but not over	<u>\$1,190</u> [\$4,760] plus <u>2.875</u> [11.5] per
26	\$70,000	cent of excess over \$60,000
27	Over \$70,000 but not over	<u>\$1,477</u> [\$5,910] plus <u>3.000</u> [12.0] per
28	\$80,000	cent of excess over \$70,000
29	Over \$80,000 but not over	<u>\$1,777</u> [\$7,110] plus <u>3.125</u> [12.5] per

1	\$90,000	cent of excess over \$80,000
2	Over \$90,000 but not over	<u>\$2,090</u> [\$8,360] plus <u>3.250</u> [13.0] per
3	\$100,000	cent of excess over \$90,000
4	Over \$100,000 but not over	<u>\$2,415</u> [\$9,660] plus <u>3.375</u> [13.5] per
5	\$150,000	cent of excess over \$100,000
6	Over \$150,000 but not over	<u>\$4,102</u> [\$16,410] plus <u>3.500</u> [14.0] per
7	\$200,000	cent of excess over \$150,000
8	Over \$200,000 but not over	<u>\$5,852</u> [\$23,410] plus <u>3.625</u> [14.5] per
9	\$300,000	cent of excess over \$200,000
10	Over \$300,000	<u>\$9,477</u> [\$37,910] plus <u>3.625</u> [14.5] per
11		cent of excess over \$300,000
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ALASKA STATE LEGISLATURE

TENTH Legislature FIRST Session

HOUSE BILL NO. 23

By

"An Act reducing the tax rates on individuals under the Alaska Net Income Tax Act."

Reducing tax rates - Income Tax

Introduced in the House, 19....

HISTORY IN THE HOUSE

19	77	Read first time and referred to Committee on State Affairs and Finance										
Jan	12	Reported back with recommendation that										
		Read second time and										
		Read third time and										
		<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
PASS	Effective Date											
Yeas	Yeas											
Nays	Nays											
Absent	Absent											
Excused	Excused											
		Reconsideration										
		<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
PASS	Effective Date											
Yeas	Yeas											
Nays	Nays											
Absent	Absent											
Excused	Excused											
		Reported correctly engrossed										
		Signed by Speaker										
		Sent to Senate										

CHIEF CLERK OF THE HOUSE

HISTORY IN THE SENATE

19		Read first time and referred to Committee on										
		Reported back with recommendation that										
		Read second time and										
		Read third time and										
		<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
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Excused	Excused											
		Reconsideration										
		<table border="0"> <tr> <td>PASS</td> <td>Effective Date</td> </tr> <tr> <td>Yeas</td> <td>Yeas</td> </tr> <tr> <td>Nays</td> <td>Nays</td> </tr> <tr> <td>Absent</td> <td>Absent</td> </tr> <tr> <td>Excused</td> <td>Excused</td> </tr> </table>	PASS	Effective Date	Yeas	Yeas	Nays	Nays	Absent	Absent	Excused	Excused
PASS	Effective Date											
Yeas	Yeas											
Nays	Nays											
Absent	Absent											
Excused	Excused											
		Reported correctly engrossed										
		Signed by President										
		Returned to House										

SECRETARY OF THE SENATE

HISTORY IN THE HOUSE

19		Received from Senate
		Concurred in Senate amendment thus adopting:
		Failed to concur in Senate amendment; asked Sen. to recede
		Senate receded from amendment
		Senate failed to recede from amendment
		FCC appointed by House
		FCC appointed by Senate
		FCC adopted
		To enrolling
		Reported correctly enrolled
		Sent to Governor
	 by Governor
		Filed with Lt. Governor
		Chapter No.

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST

Bill/Resolution No. HOUSE BILL 23
 Title An Act reducing the tax rates on individuals under the Alaska Net Income Tax Act
 Requested by House State Affairs Committee Date 1-18-77

II. FISCAL DETAIL

Agency Affected Department of Revenue
 Program Category Affected _____
 Budget Request Unit(s) Affected Audit Division

EXPENDITURES (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL	-0-	-0-	-0-	-0-	-0-	-0-

FUNDING (Thousands of Dollars)

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS

	FY 77	FY 78	FY 79	FY 80	FY 81	FY 82
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)


See memo to R. D. Stevenson attached, dated 1-18-77.

IV. DATE January 18, 1977 PREPARED BY *Gay Jenkins*
 AGENCY DEPARTMENT OF REVENUE, AUDIT DIVISION
 PHONE 465-2820
 Original: Legislative Finance
 cc: Budget and Management
Prime Sponsor (First Legislator Named)

MEMORANDUM

TO: Mr. R. D. Stevenson
Investment Officer
Department of Revenue

DATE : January 18, 1977

FROM: Gary L. Jenkins 
Director
Audit Division

SUBJECT: House Bill No. 23

I have reviewed House Bill No. 23 and found that it is very similar to several bills introduced in the past few years. The effect of this bill would be to reduce the effective individual income tax rates by 75 per cent.

Listed below is a schedule of the anticipated loss of revenue to the State for the next three fiscal years, which are the only ones for which current revenue estimates exist.

	<u>Individual Income Tax Loss</u>	<u>Fiduciary Income Tax Loss</u>	<u>Total Income Tax Loss</u>
FY 78	\$ 11,675,400	\$ 6,900	\$ 11,682,300
FY 79	48,875,400	29,400	48,911,700
FY 80	81,000,000	48,600	81,048,600

I do not anticipate any administrative problems or additional costs as a result of this bill.

GLJ:mh

Attachment

1 IN THE HOUSE

BY FREEMAN

2 HOUSE BILL NO. 23

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act reducing the tax rates on individuals under the
7 Alaska Net Income Tax Act."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 *Section 1. AS 43.20.011(a), (b) and (c) are amended to read:

10 (a) There is imposed for each taxable year upon the taxable in-
11 come of every resident, nonresident and part-year resident individual
12 and fiduciary of the state, except those qualifying for the rates in
13 (b) or (c) of this section, taxes computed as follows: for taxable
14 years ending before January 1, 1978, the tax is 400 per cent of the
15 amount of tax computed according to the following table; for taxable
16 years ending between January 1, 1978, and January 1, 1979, 300 per cent;
17 and for taxable years ending after January 1, 1979, 100 per cent.
18 [ACCORDING TO THE FOLLOWING TABLE].

19 If the taxable income is:

Then the tax is:

20 Not over \$2,000	<u>0.750</u> [3] per cent of the taxable income
21 Over \$2,000 but not over	<u>\$15</u> [\$60] plus <u>0.875</u> [3.5] per cent of
22 \$4,000	excess over \$2,000
23 Over \$4,000 but not over	<u>\$32</u> [\$130] plus <u>1.000</u> [4.0] per cent of
24 \$6,000	excess over \$4,000
25 Over \$6,000 but not over	<u>\$52</u> [\$210] plus <u>1.250</u> [5.0] per cent of
26 \$8,000	excess over \$6,000
27 Over \$8,000 but not over	<u>\$77</u> [\$310] plus <u>1.375</u> [5.5] per cent of
28 \$10,000	excess over \$8,000
29 Over \$10,000 but not over	<u>\$105</u> [\$420] plus <u>1.500</u> [6.0] per cent of

1	\$12,000	excess over \$10,000
2	Over \$12,000 but not over	<u>\$135</u> [\$540] plus <u>1.750</u> [7.0] per cent of
3	\$14,000	excess over \$12,000
4	Over \$14,000 but not over	<u>\$170</u> [\$680] plus <u>1.875</u> [7.5] per cent of
5	\$16,000	excess over \$14,000
6	Over \$16,000 but not over	<u>\$207</u> [\$830] plus <u>2.000</u> [8.0] per cent of
7	\$18,000	excess over \$16,000
8	Over \$18,000 but not over	<u>\$247</u> [\$990] plus <u>2.125</u> [8.5] per cent of
9	\$20,000	excess over \$18,000
10	Over \$20,000 but not over	<u>\$290</u> [\$1,160] plus <u>2.250</u> [9.0] per cent of
11	\$22,000	excess over \$20,000
12	Over \$22,000 but not over	<u>\$335</u> [\$1,340] plus <u>2.375</u> [9.5] per cent of
13	\$26,000	excess over \$22,000
14	Over \$26,000 but not over	<u>\$430</u> [\$1,720] plus <u>2.500</u> [10.0] per cent
15	\$32,000	of excess over \$26,000
16	Over \$32,000 but not over	<u>\$580</u> [\$2,320] plus <u>2.625</u> [10.5] per cent
17	\$38,000	of excess over \$32,000
18	Over \$38,000 but not over	<u>\$737</u> [\$2,950] plus <u>2.750</u> [11.0] per cent
19	\$44,000	of excess over \$38,000
20	Over \$44,000 but not over	<u>\$902</u> [\$3,610] plus <u>2.875</u> [11.5] per cent
21	\$50,000	of excess over \$44,000
22	Over \$50,000 but not over	<u>\$1,075</u> [\$4,300] plus <u>3.000</u> [12.0] per cent
23	\$60,000	of excess over \$50,000
24	Over \$60,000 but not over	<u>\$1,375</u> [\$5,500] plus <u>3.125</u> [12.5] per cent
25	\$70,000	of excess over \$60,000
26	Over \$70,000 but not over	<u>\$1,687</u> [\$6,750] plus <u>3.250</u> [13.0] per cent
27	\$80,000	of excess over \$70,000
28	Over \$80,000 but not over	<u>\$2,012</u> [\$8,050] plus <u>3.375</u> [13.5] per cent
29	\$90,000	of excess over \$80,000

1	Over \$90,000 but not over	<u>\$2,350</u> [\$9,400] plus <u>3.500</u> [14.0] per
2	\$100,000	cent of excess over \$90,000
3	Over \$100,000 but not over	<u>\$2,700</u> [\$10,800] plus <u>3.500</u> [14.0] per
4	\$150,000	cent of excess over \$100,000
5	Over \$150,000 but not over	<u>\$4,450</u> [\$17,800] plus <u>3.625</u> [14.5] per
6	\$200,000	cent of excess over \$150,000
7	Over \$200,000	<u>\$6,262</u> [\$25,050] plus <u>3.625</u> [14.5] per
8		cent of excess over \$200,000

9 (b) There is imposed for each taxable year upon the taxable in-
10 come of every resident, nonresident and part-year resident married
11 individual who makes a single return jointly with his spouse (as pro-
12 vided in section 6013 of the Internal Revenue Code) and upon every
13 resident, nonresident and part-year resident surviving spouse (as
14 defined in section 2(a) of the Internal Revenue Code) taxes computed
15 as follows: for taxable years ending before January 1, 1978, the tax
16 is 400 per cent of the amount of tax computed according to the follow-
17 ing table; for taxable years ending between January 1, 1978, and January
18 1, 1979, 300 per cent; and for taxable years ending after January 1,
19 1979, 100 per cent [ACCORDING TO THE FOLLOWING TABLE].

20	If the taxable income is:	Then the tax is:
21	Not over \$4,000	<u>0.750</u> [3] per cent of the taxable income
22	Over \$4,000 but not over	<u>\$30</u> [\$120] plus <u>0.875</u> [3.5] per cent of
23	\$8,000	excess over \$4,000
24	Over \$8,000 but not over	<u>\$65</u> [\$260] plus <u>1.000</u> [4.0] per cent of
25	\$12,000	excess over \$8,000
26	Over \$12,000 but not over	<u>\$105</u> [\$420] plus <u>1.250</u> [5.0] per cent of
27	\$16,000	excess over \$12,000
28	Over \$16,000 but not over	<u>\$155</u> [\$620] plus <u>1.375</u> [5.5] per cent of
29	\$20,000	excess over \$16,000

1	Over \$20,000 but not over	<u>\$210</u> [\$840] plus <u>1.500</u> [6.0] per cent of
2	\$24,000	excess over \$20,000
3	Over \$24,000 but not over	<u>\$270</u> [\$1,080] plus <u>1.750</u> [7.0] per cent
4	\$28,000	of excess over \$24,000
5	Over \$28,000 but not over	<u>\$340</u> [\$1,360] plus <u>1.875</u> [7.5] per cent
6	\$32,000	of excess over \$28,000
7	Over \$32,000 but not over	<u>\$415</u> [\$1,660] plus <u>2.000</u> [8.0] per cent
8	\$36,000	of excess over \$32,000
9	Over \$36,000 but not over	<u>\$495</u> [\$1,980] plus <u>2.125</u> [8.5] per cent
10	\$40,000	of excess over \$36,000
11	Over \$40,000 but not over	<u>\$580</u> [\$2,320] plus <u>2.250</u> [9.0] per cent
12	\$44,000	of excess over \$40,000
13	Over \$44,000 but not over	<u>\$670</u> [\$2,680] plus <u>2.375</u> [9.5] per cent
14	\$52,000	of excess over \$44,000
15	Over \$52,000 but not over	<u>\$860</u> [\$3,440] plus <u>2.500</u> [10.0] per cent
16	\$64,000	of excess over \$52,000
17	Over \$64,000 but not over	<u>\$1,160</u> [\$4,640] plus <u>2.625</u> [10.5] per
18	\$76,000	cent of excess over \$64,000
19	Over \$76,000 but not over	<u>\$1,475</u> [\$5,900] plus <u>2.750</u> [11.0] per
20	\$88,000	cent of excess over \$76,000
21	Over \$88,000 but not over	<u>\$1,805</u> [\$7,220] plus <u>2.875</u> [11.5] per
22	\$100,000	cent of excess over \$88,000
23	Over \$100,000 but not over	<u>\$2,150</u> [\$8,600] plus <u>3.000</u> [12.0] per
24	\$120,000	cent of excess over \$100,000
25	Over \$120,000 but not over	<u>\$2,750</u> [\$11,000] plus <u>3.125</u> [12.5] per
26	\$140,000	cent of excess over \$120,000
27	Over \$140,000 but not over	<u>\$3,375</u> [\$13,500] plus <u>3.250</u> [13.0] per
28	\$160,000	cent of excess over \$140,000
29	Over \$160,000 but not over	<u>\$4,025</u> [\$16,100] plus <u>3.375</u> [13.5] per

1	\$180,000	cent of excess over \$160,000
2	Over \$180,000 but not over	<u>\$4,700</u> [\$18,800] plus <u>3.500</u> [14.0] per
3	\$200,000	cent of excess over \$180,000
4	Over \$200,000 but not over	<u>\$5,400</u> [\$21,600] plus <u>3.500</u> [14.0] per
5	\$300,000	cent of excess over \$200,000
6	Over \$300,000 but not over	<u>\$8,900</u> [\$35,600] plus <u>3.625</u> [14.5] per
7	\$400,000	cent of excess over \$300,000
8	Over \$400,000	<u>\$12,525</u> [\$50,100] plus <u>3.625</u> [14.5] per
9		cent of excess over \$400,000

10 (c) There is imposed for each taxable year upon the taxable in-
11 come of every resident, nonresident and part-year resident head of a
12 household (as defined in section 2(b) of the Internal Revenue Code),
13 taxes computed as follows: for taxable years ending before January 1,
14 1978, the tax is 400 per cent of the amount of tax computed according
15 to the following table; for taxable years ending between January 1,
16 1978, and January 1, 1979, 300 per cent; and for taxable years ending
17 after January 1, 1979, 100 per cent [ACCORDING TO THE FOLLOWING TABLE].

18	If the taxable income is:	Then the tax is:
19	Not over \$2,000	<u>0.750</u> [3] per cent of the taxable income
20	Over \$2,000 but not over	<u>\$15</u> [\$60] plus <u>0.875</u> [3.5] per cent of
21	\$4,000	excess over \$2,000
22	Over \$4,000 but not over	<u>\$32</u> [\$130] plus <u>1.000</u> [4.0] per cent of
23	\$6,000	excess over \$4,000
24	Over \$6,000 but not over	<u>\$52</u> [\$210] plus <u>1.125</u> [4.5] per cent of
25	\$8,000	excess over \$6,000
26	Over \$8,000 but not over	<u>\$75</u> [\$300] plus <u>1.250</u> [5.0] per cent of
27	\$10,000	excess over \$8,000
28	Over \$10,000 but not over	<u>\$100</u> [\$400] plus <u>1.375</u> [5.5] per cent of
29	\$12,000	excess over \$10,000

1	Over \$12,000 but not over	<u>\$127</u> [\$510] plus <u>1.500</u> [6.0] per cent of
2	\$14,000	excess over \$12,000
3	Over \$14,000 but not over	<u>\$157</u> [\$630] plus <u>1.625</u> [6.5] per cent of
4	\$16,000	excess over \$14,000
5	Over \$16,000 but not over	<u>\$190</u> [\$760] plus <u>1.750</u> [7.0] per cent of
6	\$18,000	excess over \$16,000
7	Over \$18,000 but not over	<u>\$225</u> [\$900] plus <u>1.750</u> [7.0] per cent of
8	\$20,000	excess over \$18,000
9	Over \$20,000 but not over	<u>\$260</u> [\$1,040] plus <u>1.875</u> [7.5] per cent
10	\$22,000	of excess over \$20,000
11	Over \$22,000 but not over	<u>\$297</u> [\$1,190] plus <u>2.000</u> [8.0] per cent
12	\$24,000	of excess over \$22,000
13	Over \$24,000 but not over	<u>\$337</u> [\$1,350] plus <u>2.125</u> [8.5] per cent
14	\$28,000	of excess over \$24,000
15	Over \$28,000 but not over	<u>\$422</u> [\$1,690] plus <u>2.250</u> [9.0] per cent
16	\$32,000	of excess over \$28,000
17	Over \$32,000 but not over	<u>\$512</u> [\$2,050] plus <u>2.375</u> [9.5] per cent
18	\$38,000	of excess over \$32,000
19	Over \$38,000 but not over	<u>\$607</u> [\$2,430] plus <u>2.500</u> [10.0] per cent
20	\$44,000	of excess over \$38,000
21	Over \$44,000 but not over	<u>\$757</u> [\$3,030] plus <u>2.625</u> [10.5] per cent
22	\$50,000	of excess over \$44,000
23	Over \$50,000 but not over	<u>\$915</u> [\$3,660] plus <u>2.750</u> [11.0] per cent
24	\$60,000	of excess over \$50,000
25	Over \$60,000 but not over	<u>\$1,190</u> [\$4,760] plus <u>2.875</u> [11.5] per
26	\$70,000	cent of excess over \$60,000
27	Over \$70,000 but not over	<u>\$1,477</u> [\$5,910] plus <u>3.000</u> [12.0] per
28	\$80,000	cent of excess over \$70,000
29	Over \$80,000 but not over	<u>\$1,777</u> [\$7,110] plus <u>3.125</u> [12.5] per

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\$90,000	cent of excess over \$80,000
Over \$90,000 but not over \$100,000	<u>\$2,090</u> [\$8,360] plus <u>3.250</u> [13.0] per cent of excess over \$90,000
Over \$100,000 but not over \$150,000	<u>\$2,415</u> [\$9,660] plus <u>3.375</u> [13.5] per cent of excess over \$100,000
Over \$150,000 but not over \$200,000	<u>\$4,102</u> [\$16,410] plus <u>3.500</u> [14.0] per cent of excess over \$150,000
Over \$200,000 but not over \$300,000	<u>\$5,852</u> [\$23,410] plus <u>3.625</u> [14.5] per cent of excess over \$200,000
Over \$300,000	<u>\$9,477</u> [\$37,910] plus <u>3.625</u> [14.5] per cent of excess over \$300,000

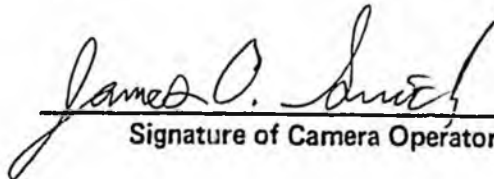
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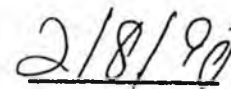


RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.


Signature of Camera Operator


Date

COMMITTEE REPORT

1/24/77

HOUSE

Mr. Speaker:

Date May 27, 1977

The Committee on FINANCE has had HB 24

under consideration. A Majority of the members of the Committee

recommends it DO PASS

recommends it DO NOT PASS

recommends it DO PASS WITH ATTACHED AMENDMENT(S)

recommends it BE REPLACED WITH CS FOR _____ AND THAT

CS FOR _____ DO PASS

"and" recommends it BE REFERRED TO THE _____

COMMITTEE

reports it back WITHOUT RECOMMENDATION

"other"

Members signing the Majority report:

<u>[Signature]</u>	<u>[Signature]</u>	_____
<u>[Signature]</u>	<u>[Signature]</u>	_____
<u>[Signature]</u>	<u>[Signature]</u>	_____
<u>[Signature]</u>	<u>[Signature]</u>	_____

Members NOT concurring in the Majority report:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

_____ recommends:

[Signature] Chairman

1 IN THE HOUSE

BY SWANSON

2 HOUSE BILL NO. 24

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the compensation of election
7 officers."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 15.15.380 is amended to read:

10 Sec. 15.15.380. PAYMENT OF ELECTION BOARD MEMBERS. The state,
11 through the office of lieutenant governor, shall pay each election board
12 member \$5 [\$4.50] per hour for time spent at his election duties, inclu-
13 ding the receiving of instructions. Election board chairmen and the
14 chairman and members of the absentee and state canvass board shall be
15 paid \$5.50 [\$5] an hour for time spent at their election duties.
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I. REQUEST

Bill No. House Bill 34 24

Title: "An Act relating to the compensation of election officers."

Requested by: State Affairs Committee Date: 1-18-77

Return Date Requested: _____

Agency: Division of Elections Program: Elections

Office of the Governor

II. FISCAL DETAIL

Budget Request Unit(s) Affected: _____

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 75	FY 76	FY 77	F. 78	FY 79	FY 80
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL				13.6	44.2	14.0
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL				13.6	44.2	14.0

B. FUNDING: (Thousands of dollars)

GENERAL FUND				13.6	44.2	14.0
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	/	/	/	0/0	0/0	0/0
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

For FY 78, the payment for election board members is based on 200 election boards each with 4 members working 17 hours. These election boards will be for the school board election to be held in October, 77.

For FY 79, the payments are for primary and general election boards and for the regional school board elections. The amounts are based on 450 election boards for the primary and general elections and 200 boards for the REAA elections. It is anticipated that the boards will spend an average of 17 hours at the polls.

IV. ATTACHMENTS

V. DATE: January 18, 1977

PREPARED BY: Patty Ann Polley

Patty Ann Polley, Director
Division of Elections

Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)



RECORDS CERTIFICATION



I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

2/8/90
Date

COMMITTEE REPORT
SENATE

1/23/78

FURTHER: NONE

Date: June 5, 1978

Mr. President:

The Committee on FINANCE has had HR 24 on (e. date compensation of election officers added)

under consideration and (a majority of the committee) (the committee reports it back as follows)

- recommends it do pass () recommends it do not pass
- () recommends it do pass with attached amendment(s)
- () recommends it be replaced with CS for _____
- and _____ () new title () same title
- () AND attaches a Letter of Intent () New Fiscal Note
- () reports it back without recommendation
- () and recommends it be referred to the _____ Committee

MEMBERS SIGNING DO PASS:

OTHER RECOMMENDATIONS:

John ...

...

C. Gillion

...

Chairman

Introduced: 1/12/77
Referred: State Affairs
and Finance

1 IN THE HOUSE

BY SWANSON

2 HOUSE BILL NO. 24 am (eff.date added)

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the compensation of election
7 officers; and providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 15.15.380 is amended to read:

10 Sec. 15.15.380. PAYMENT OF ELECTION BOARD MEMBERS. The state,
11 through the office of lieutenant governor, shall pay each election board
12 member \$5 [~~\$4.50~~] per hour for time spent at his election duties, inclu-
13 ding the receiving of instructions. Election board chairmen and the
14 chairman and members of the absentee and state canvass board shall be
15 paid \$5.50 [~~\$5~~] an hour for time spent at their election duties.

16 * Sec. 2. This Act takes effect July 1, 1978.

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1 IN THE HOUSE

BY SWANSON

2 HOUSE BILL NO. 24

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - FIRST SESSION

5 A BILL

6 For an Act entitled: "An Act relating to the compensation of election
7 officers."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

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12 member \$5 [\$4.50] per hour for time spent at his election duties, inclu-
13 ding the receiving of instructions. Election board chairmen and the
14 chairman and members of the absentee and state canvass board shall be
15 paid \$5.50 [\$5] an hour for time spent at their election duties.
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I. REQUEST

Bill No. House Bill ~~23~~ 24

Title: "An Act relating to the compensation of election officers."

Requested by: State Affairs Committee Date: 1-18-77

Return Date Requested:

Agency: Division of Elections Program: Elections

Office of the Governor

II. FISCAL DETAIL

Budget Request Unit(s) Affected:

A. EXPENDITURES: (Thousands of dollars)

OBJECT	FY 75	FY 76	FY 77	FY 78	FY 79	FY 80
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL				13.6	44.2	14.0
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
TOTAL				13.6	44.2	14.0

B. FUNDING: (Thousands of dollars)

GENERAL FUND				13.6	44.2	14.0
FEDERAL FUNDS						
OTHER						

C. POSITIONS:

PERMANENT/TEMPORARY	/	/	/	0/0	0/0	0/0
MAN MONTHS (P./T.)	/	/	/	/	/	/

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

For FY 78, the payment for election board members is based on 200 election boards each with 4 members working 17 hours. These election boards will be for the school board election to be held in October, 77.

For FY 79, the payments are for primary and general election boards and for the regional school board elections. The amounts are based on 450 election boards for the primary and general elections and 200 boards for the REAA elections. It is anticipated that the boards will spend an average of 17 hours at the polls.

IV. ATTACHMENTS

V. DATE: January 18, 1977

PREPARED BY:

Patty Ann Polley
Patty Ann Polley, Director
Division of Elections

Original: Legislative Finance
cc: Budget and Management
Prime Sponsor (First Legislator Named)



RECORDS CERTIFICATION

I, the undersigned, an employee of the State of Alaska, do hereby certify that the microfilm images on this microform are accurate reproductions of the original records of the State of Alaska as accumulated during the regular course of business, and that it is the established policy and practice of this State to microfilm its records and to dispose of the original records after microfilm reproductions have been made.

James O. Smith
Signature of Camera Operator

2/8/97
Date

COMMITTEE REPORT
SENATE

4/13/78

FURTHER: _____

Date: June 10 1978

Mr. President:

The Committee on FINANCE has had CSHB 25 (Fin.)

accrued medical and annual leave of state employees under consideration and (a majority of the committee) (the committee reports it back as follows)

recommends it do pass () recommends it do not pass

() recommends it do pass with attached amendment(s)

() recommends it be replaced with CS for CSHB 25 - Fin

and CSHB 25 - Fin () new title () same title

() AND attaches a Letter of Intent () New Fiscal Note

() reports it back without recommendation

() and recommends it be referred to the _____ Committee

MEMBERS SIGNING DO PASS:

OTHER RECOMMENDATIONS:

John Sackett
Thomas
William
C. Gillion

John Sackett
Chairman

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. SCSCS HB 25 (Finance)
 Title An Act Relating To Leave For State Officers and Employees
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected Administration - Division of Retirement & Benefits
 Program Category Affected Retirement and Benefits (PERS)
 Budget Request Unit(s) Affected Public Employees' Retirement System

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.						
100 BENEFITS		516.0	567.6	624.4	686.6	755.5
TOTAL	-0-	516.0	567.6	629.4	686.8	755.5

FUNDING (Thousands of Dollars) See Attachment 1

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
GENERAL FUND						
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS NONE

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

See Attachment 2

IV. DATE 6/14/78 PREPARED BY Paul B. Arnoldt, Director
 AGENCY Division of Retirement & Benefits
 PHONE 465-4460

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named) Finance
 Office of the Governor (Keith Specking)

ATTACHMENT 1

SCSCS HB 25

Funding:

		<u>79</u>	<u>80</u>	<u>81</u>	<u>82</u>	<u>83</u>
General Fund	82.0 %	\$ 423.1	\$ 465.3	\$ 512.0	\$ 563.2	\$ 619.5
Federal Fund	4.5 %	23.2	25.5	28.1	30.9	34.1
Veteran's Fund	.2 %	1.0	1.2	1.3	1.4	1.5
Fish & Game Fund	.6 %	3.1	3.5	3.7	4.1	4.5
Highway Fund	1.3 %	6.7	7.4	8.1	8.9	9.8
Airport Fund	2.9 %	15.0	16.5	18.1	19.9	21.9
Capital Fund	8.5 %	43.9	48.2	53.1	58.4	64.2
PERS						
Total		\$ 516.0	\$ 567.6	\$ 624.4	\$ 686.8	\$ 755.5

ATTACHMENT 2

SCSCS HB 25

Analysis:

1. Projected costs represent probable liability based on noted assumptions. Any reduction in assumed personal leave retention annually will decrease projected costs.
2. Personal leave will immediately affect approximately 1,220 employees not covered by collective bargaining. Assume Supervisory Unit employees (approximately 820) will become subject on 1/01/79; General Government employees (approximately 4,760) and Labor, Trades & Crafts employees (approximately 1,370) will become subject on 1/01/80.
3. Assume maintenance of 19% turnover rate with average tenure of 26 months for employees not covered by collective bargaining and Supervisory employees. Assume turnover rate will increase not to exceed 25% with inclusion of General Government and LTC employees on 1/01/80, with average tenure of 20 months for such personnel.
4. Assumes salary increases at 5% per annum.
5. Assumes no extension of leave benefits to temporary employees.
6. Assumes no reduction in average leave usage for illness (8 days coverage annually for total employee population).
7. Assumes retention of all personal leave except estimated 8 day usage annually for vacation and that taken for illness (8 days).
8. 30% of State employee terminations qualify for eventual retirement benefits. Therefore, up to 30% of total accrued personal leave in any calendar year may be credited towards retirement (as is currently the case for accrued annual leave).
9. Approximately 275 State and former State employees retired in 1977 with an estimated average annual tenure of 8.5 years. State retirements projected to increase at not more than 2% per annum based on prior two years and 1978 retirements to date (120).
10. Assume all retained accumulated personal leave would be applied towards retirement credit for eligible employees. Increase in State contributions rate would be .24%.
11. Estimate total State payroll will increase at 10% annually.
12. Personal leave accounting system is now in existence. No additional administrative costs are required.

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. Senate CS for CS for House Bill 25 (Finance)
 Title TRS Service Credit for Unused Sick Leave
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected Administration - Division of Retirement & Benefits
 Program Category Affected Retirement and Benefits (TRS)
 Budget Request Unit(s) Affected Teachers' Retirement System

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES		20.6	22.7	25.0	27.5	30.2
200 TRAVEL						
300 CONTRACTUAL		40.0				
400 COMMODITIES		0.3	0.3	0.3	0.3	0.3
500 EQUIPMENT		0.8				
600 LAND & STRUCTURES						
700 GRANTS, CLAIMS, ETC.		299.6	329.6	362.5	398.8	438.7
100 BENEFITS		69.0	75.9	83.5	91.8	101.0
TOTAL	-0-	430.3	428.5	471.3	518.4	570.2

FUNDING (Thousands of Dollars)

GENERAL FUND		368.6	405.5	446.0	490.6	539.7
FEDERAL FUNDS						
OTHER (Specify)						
TRS		61.7	23.0	25.3	27.8	30.5

POSITIONS

FULL TIME		1	1	1	1	1
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

1. Estimate FY 79 covered TRS payroll to be \$214,000,000.
2. Estimate future covered payrolls will increase at 10% annually.
3. Estimate that the average teacher will receive an additional 4.7 days (unused medical leave) of service credit for each year of employment under TRS. (Based upon statistical sample of approximately 450 vested state employees under PERS eligible for normal retirement--teachers sick leave records not maintained by state. A 20% increase in unused sick balance was assumed after passage of this bill.)
4. Increase in combined TRS State Match and employer contribution rate is .28%.
5. Assumes current retirees will not be affected by this bill.
6. Administrative costs as attached (see Attachment 3).

IV. DATE 6/14/78 PREPARED BY Paul B. Arnoldt, Director
 AGENCY Division of Retirement & Benefits
 Original: Legislative Finance PHONE 465-4460
 cc: Budget and Management
 Prime Sponsor (First Legislator Named) Finance
 Office of the Governor (Keith Specking)
 33-001 (Rev. 12/77)

ATTACHMENT 3

Section 13 - Unused Sick Leave Credit

Bill/Resolution No. SCSCS HB25ASSUMPTIONS:

1. Estimated FY79 Payroll (Total System)	=	\$214,000,000
2. State Contribution Rate to Fund Bill	=	.14 %
3. State TRS Matching Rate to Fund Bill	=	.14 %
4. School District Rate to Fund Bill	=	.14 %

COST ANALYSIS:

<u>Employer</u>	<u>Payroll</u>		<u>Rate</u>	<u>Cost</u>	<u>Appropriation</u>
1. Department of Education	\$ 5,800,000	X	.14 %	\$ 8,120	To Their Budget
2. University of Alaska	\$ 43,500,000	X	.14 %	\$ 60,900	To Their Budget
				<u>\$ 69,020</u>	
3. State TRS Matching	\$214,000,000	X	.14 %	\$299,600	To TRS Match
4. State TRS Regular Budget:					
Personal Services				\$ 20,647	To Personal Services
Travel				\$ -0-	To Travel
Contractual				\$ 40,000	To Contractual
Commodities				\$ 300	To Commodities
Equipment				<u>\$ 800</u>	To Equipment
				<u>\$430,367</u>	
5. All School Districts	\$164,700,000	X	.14 %	<u>\$230,580</u>	
				<u>\$660,947</u>	

REMARKS:

To calculate the contributions due to the system, input service credit data and handle correspondence will require the following personal services:

One regular full-time employee - Benefit Technician (Range 12).
Salary and merit increase at 6% first year.

Monthly Salary	\$1,371 X 12	=	\$16,452
Plus 25.5% benefits		=	4,195
TOTAL			<u>\$20,647</u>

Estimated costs for major data processing system modifications are \$40,000.
Commodities - \$300 per year
Equipment (desk, chair, calculator) = \$ 800

THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE

FISCAL NOTE

I. REQUEST
 Bill/Resolution No. Senate CS for CS for House Bill 25 (Finance)
 Title TRS Service Credit for Alaska BIA Service
 Requested by _____ Date _____

II. FISCAL DETAIL
 Agency Affected Administration - Division of Retirement & Benefits
 Program Category Affected Retirement and Benefits (TRS)
 Budget Request Unit(s) Affected Teachers' Retirement System

EXPENDITURES (Thousands of Dollars)

	FY 78	FY 79	FY 80	FY 81	FY 82	FY 83
100 PERSONAL SERVICES						
200 TRAVEL						
300 CONTRACTUAL						
400 COMMODITIES						
500 EQUIPMENT						
600 LAND & STRUCTURES						
700 TRS MATCH		10.7	11.8	13.0	14.3	15.7
100 BENEFITS		2.5	2.8	3.1	3.4	3.7
TOTAL	-0-	13.2	14.6	16.1	17.7	19.4

FUNDING (Thousands of Dollars)

GENERAL FUND		13.2	14.6	16.1	17.7	19.4
FEDERAL FUNDS						
OTHER (Specify)						

POSITIONS NONE

FULL TIME						
PART TIME						
TEMPORARY						

III. ANALYSIS (See Fiscal Note Preparation Instructions, Section III)

- It is estimated that 95% of the teachers with Alaska BIA service will ultimately receive credit for this service under the provisions of this section of the bill--based upon historical data.
- The present value of the extra benefits provided by this section (using the average working lifetime of a teacher who will receive a benefit) has been calculated to be \$307,200. The State's share in funding this section will be \$13,200 each year increasing by 10% annually (see Attachment 4).

IV. DATE 6/14/78 PREPARED BY Paul B. Arnoldt, Director
 AGENCY Division of Retirement & Benefits
 PHONE 465-4460

Original: Legislative Finance
 cc: Budget and Management
 Prime Sponsor (First Legislator Named) Finance
 Office of the Governor (Keith Specking)

ATTACHMENT 4

Section 14 - Alaska BIA Service

Bill/Resolution No. SCSCS HB 25 (FiASSUMPTIONS:

1. Estimated FY79 Payroll (Total System)	=	\$214,000,000
2. State Contribution Rate to Fund Bill	=	.005 %
3. State TRS Matching Rate to Fund Bill	=	.005 %
4. School District Rate to Fund Bill	=	.005 %

COST ANALYSIS:

<u>Employer</u>	<u>Payroll</u>		<u>Rate</u>	<u>Cost</u>	<u>Appropriation</u>
1. Department of Education	\$ 5,800,000	X	.005 %	\$ 290	To Their Budget
2. University of Alaska	\$ 43,500,000	X	.005 %	\$ 2,175	To Their Budget
				<u>\$ 2,465</u>	
3. State TRS Matching	\$214,000,000	X	.005 %	\$10,700	To TRS Match
4. State TRS Regular Budget:					
Personal Services				\$ -0-	To Personal Services
Travel				\$ -0-	To Travel
Contractual				\$ -0-	To Contractual
Commodities				\$ -0-	To Commodities
Equipment				\$ -0-	To Equipment
				<u>\$13,165</u>	
5. All School Districts	\$164,700,000	X		<u>\$ 8,235</u>	
				<u>\$21,400</u>	

REMARKS:

Sec. 13. AS 14.25 is amended by adding a new section to read:

Sec. 14.25.125. UNUSED SICK LEAVE CREDIT.

(a) A teacher who was employed during the 1977/78 school year or later and who is appointed to retirement on or after July 1, 1978 may elect to apply his unused sick leave in computing the total number of years of creditable service under Sec. 120 (c)(1)^{and (4)} of this chapter. A teacher must apply to receive service credit for unused sick leave within one year after appointment to retirement. Unused sick leave shall be credited on a day for day basis in accordance with the table for service after July 1, 1969 as identified under Sec. 220 (16) of this chapter. No teacher contributions may be required for credited unused sick leave.

(b) Those teachers who were appointed to retirement prior to July 1, 1978, return to active membership service, and are subsequently reappointed to retirement are eligible to apply for unused sick leave accrued during the period of reemployment only.

(c) Benefits payable under (a) or (b) of this section accrue from the first day of the month after which all the following requirements are met: (1) The teacher meets the eligibilty requirements of this section; (2) the teacher's written application for unused sick leave is verified and received by the administrator; and (3) a period of time has elapsed since the date of appointment to retirement equal to the amount of verified unused sick leave. The benefits are payable the last day of the month.

Original sponsors: Duncan and Miller

1 IN THE HOUSE

BY THE FINANCE COMMITTEE

2 SENATE CS FOR CS FOR HOUSE BILL NO. 25

3 IN THE LEGISLATURE OF THE STATE OF ALASKA

4 TENTH LEGISLATURE - SECOND SESSION

5 A BILL

6 For an Act entitled: "An Act relating to state officers, state employees,
7 and teachers; and providing for an effective date."

8 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

9 * Section 1. AS 39.20.200 is repealed and re-enacted to read:

10 Sec. 39.20.200. COMPUTATION OF PERSONAL LEAVE. Officers and
11 employees of the state are entitled to personal leave with pay which
12 accrues as follows:

13 (1) two days for each full monthly pay period in the case of
14 officers and employees with less than two years of service;

15 (2) two and one-quarter days for each full monthly pay period
16 in the case of officers and employees with two but less than five years
17 of service;

18 (3) two and one-half days for each full monthly pay period in
19 the case of officers and employees with five but less than 10 years of
20 service;

21 (4) three days for each full monthly pay period in the case
22 of officers and employees with 10 years or more service.

23 * Sec. 2. AS 39.20.210 is amended to read:

24 Sec. 39.20.210. DETERMINING YEARS OF SERVICE. In determining
25 years of service for the purpose of computing personal [ANNUAL] leave,
26 all service with the Territory and State of Alaska is included. A
27 change in the rate of accrual of personal [ANNUAL] leave by an officer
28 or employee takes effect upon the beginning of the monthly pay period
29 following the monthly pay period in which the officer or employee com-

1 pletes the prescribed period of service.

2 * Sec. 3. AS 39.20.220 is amended to read:

3 Sec. 39.20.220. REQUIREMENT THAT EMPLOYMENT BE CONTINUOUS. Not-
4 withstanding sec. 200 of this chapter, an officer or employee is
5 entitled to personal [ANNUAL] leave only after having been employed
6 currently for a continuous period of 30 [90] days under one or more
7 appointments without break in service. When an officer or employee
8 completes a period of continuous employment of 30 [90] days, an amount
9 of personal [ANNUAL] leave is credited to him equal to the amount which,
10 but for this section, would have accrued under sec. 200 of this chapter
11 during the period.

12 * Sec. 4. AS 39.20 is amended by adding a new section to read:

13 Sec. 39.20.225. USE OF PERSONAL LEAVE. (a) An officer or
14 employee may take personal leave at any time business permits upon
15 permission by the head of the department or agency for which he works.

16 (b) An officer or employee may take personal leave for medical
17 reasons, regardless of whether business permits, upon permission by the
18 head of the department or agency for which he works. A department or
19 agency head shall grant personal leave for medical reasons if he is
20 satisfied that the officer or employee is absent for medical reasons.
21 The taking of personal leave for medical reasons shall be reduced by the
22 amount of wage continuation payments made under the Alaska Workmen's
23 Compensation Act (AS 23.30). The following constitute "medical reasons"
24 and are subject to the conditions noted.

25 (1) Medical disability of an officer or employee is a medical
26 reason for taking personal leave. A department or agency head may
27 require a doctor's certificate showing the disability if the absence
28 exceeds three consecutive working days.

29 (2) Medical disability of a member of an officer's or

1 employee's immediate family is a medical reason for taking personal
2 leave if the disability is such that the attendance of the officer or
3 employee is required. A department or agency head may require a doc-
4 tor's certificate showing the disability if the absence exceeds three
5 consecutive working days.

6
7 (3) A medical condition of an officer or employee which makes
8 his presence at work a danger to the health of his fellow employees is a
9 medical reason for taking personal leave. A department or agency head
10 may require a doctor's certificate showing the condition if the absence
11 exceeds three consecutive working days.

12 (4) Pregnancy and childbirth is a medical reason for a female
13 officer or employee to take personal leave. A female officer or
14 employee, otherwise qualified for a leave of absence, is entitled to
15 take a maximum of nine weeks leave immediately preceding and following
16 childbirth. If the officer's or employee's accrued personal leave is
17 insufficient for this purpose, she is entitled to take leave without pay
18 for the balance of the nine-week period.

19 (5) Death of a member of an officer's or employee's immediate
20 family is a medical reason for taking personal leave. No more than five
21 days of personal leave may be taken for this purpose.

22 (c) Each officer and employee shall, during each 12-month period,
23 take at least five days of personal leave. If the officer or employee
24 does not take at least five days of personal leave during a 12-month
25 period, the difference between five days and the amount of personal
26 leave he did take shall be cancelled without pay unless his department
27 or agency head certifies in writing that he was denied the opportunity
28 to take five days of personal leave during the 12-month period.

29 * Sec. 5. AS 39.20.240 is repealed and re-enacted to read:

30 Sec. 39.20.240. ACCUMULATION OF PERSONAL LEAVE. Except as pro-

1 vided in sec. 225(c) of this chapter, personal leave which is not taken
2 by an officer or employee during a 12-month period accumulates for use
3 in succeeding 12-month periods.

4 * Sec. 6. AS 39.20.245 is amended to read:

5 Sec. 39.20.245. DONATION OF PERSONAL [ANNUAL] LEAVE. An officer
6 or [A STATE] employee may donate one or more days of personal [ANNUAL]
7 leave a year to the memorial scholarship revolving loan fund, or to a
8 scholarship account in the fund, under AS 14.40.810 - 14.40.845. The
9 commissioner of administration shall pay to the account of the memorial
10 scholarship revolving loan fund, or to a scholarship account in the
11 fund, an amount equal to the value of the day or days of personal
12 [ANNUAL] leave contributed by the officer or employee.

13 * Sec. 7. AS 39.20.250(a) is amended to read:

14 (a) Terminal leave for unused personal [ANNUAL] leave shall be
15 allowed as a lump sum upon separation from service. The lump-sum pay-
16 ment equals the compensation that the officer or employee would have
17 received if he had remained in the service until the expiration of the
18 period of unused personal [ANNUAL] leave.

19 * Sec. 8. AS 39.20 is amended by adding new sections to read:

20 Sec. 39.20.255. CONVERSION OF ACCRUED ANNUAL LEAVE TO PERSONAL
21 LEAVE. An officer or employee who has accrued annual leave shall have
22 that annual leave transferred to his personal leave account.

23 Sec. 39.20.256. TRANSFER OF ACCRUED MEDICAL LEAVE TO MEDICAL LEAVE
24 BANK. (a) An officer or employee who has accrued medical leave shall
25 have that medical leave transferred to a medical leave bank. Banked
26 medical leave may be taken only in accordance with this section.

27 (b) An officer or employee may take up to 15 days of banked medi-
28 cal leave under the same circumstances as he could take personal leave
29 for medical reasons under sec. 225(b) of this chapter.
30

1 (c) Once 15 days of banked medical leave have been exhausted, an
2 officer or employee may not take any of the balance unless

3 (1) he has no accrued personal leave; or

4 (2) he has a medical disability exceeding seven working days
5 in duration.

6 (d) In the situation described in (c)(1) of this section, an
7 officer or employee may take banked medical leave under the same cir-
8 cumstances as he could take personal leave for medical reasons under
9 sec. 225(b) of this chapter.

10 (e) In the situation described in (c)(2) of this section, an
11 officer or employee may take only accrued personal leave until the
12 earlier of the following occurs:

13 (1) his accrued personal leave is exhausted; or

14 (2) seven working days of the medical disability elapse after
15 exhaustion of the 15 days of banked medical leave.

16 (f) Once the requirements of (e) of this section have been met, an
17 officer or employee may take banked medical leave until the medical
18 disability is terminated.

19 (g) When this section authorizes the taking of banked medical
20 leave under the same circumstances as personal leave for medical reasons,
21 a department or agency head may require a doctor's certificate to the
22 extent provided in sec. 225(b) of this chapter. When leave is taken
23 under (e) or (f) of this section, a department or agency head may re-
24 quire a doctor's certificate showing the disability.

25 (h) The taking of leave under this section shall be reduced by the
26 amount of wage continuation payments made under the Alaska Workmen's
27 Compensation Act (AS 23.30).

28 (i) Upon an officer's or employee's separation from state service,
29 his banked medical leave shall be cancelled without pay.

1 * Sec. 9. AS 39.20.300 is amended to read:

2 Sec. 39.20.300. PERSONAL AND BANKED MEDICAL [ANNUAL AND SICK]
3 LEAVE TRANSFERS WITH OFFICER OR EMPLOYEE. When an officer or employee
4 terminates employment with one department, office, institution, or
5 agency of the state government and is employed by another department,
6 office, institution, or agency of the state government without break in
7 service, his accumulated personal leave and banked medical [ANNUAL AND
8 SICK] leave transfers with him and shall be credited to him in the
9 employing department, office, institution, or agency.

10 * Sec. 10. AS 39.20.310 is amended by adding a new paragraph to read:

11 (9) persons employed by the state who are covered by collec-
12 tive bargaining agreements as provided in AS 23.40.210.

13 * Sec. 11. AS 39.20.320 is amended to read:

14 Sec. 39.20.320. ADOPTION OF REGULATIONS [RULES]. The director of
15 the division of personnel and labor relations in the Department of
16 Administration shall prepare and submit regulations [RULES] necessary to
17 carry out the intent of secs. 200 - 330 of this chapter. These regula-
18 tions shall include provisions for crediting and, if necessary, convert-
19 ing accrued leave when an officer or employee transfers, without break
20 in service, between a department or agency of the state government where
21 he is subject to secs. 200 - 330 of this chapter and a department or
22 agency of the state government where he is not subject to secs. 200 -
23 330 of this chapter. These regulations shall be submitted to the commis-
24 sioner of administration within 60 days of the effective date of this
25 Act [JULY 1, 1960]. The commissioner of administration shall review the
26 regulations [RULES] and submit them to the personnel board. The
27 regulations [RULES], or any part of the regulations [RULES], have the
28 force and effect of law 30 [60] days after they are submitted to the
29 personnel board if not disapproved by the personnel board. Amendments

1 to the regulations [RULES] shall be prepared and submitted in the same
2 manner, and have the force and effect of law 30 days after they are
3 submitted to the personnel board, if not disapproved by the personnel
4 board. The regulations [RULES] adopted under secs. 200 - 330 of this
5 chapter relate to the internal management of state agencies and their
6 adoption is not subject to the provisions of the Administrative Proce-
7 dure Act (AS 44.62).

8 * Sec. 12. AS 39.20.330 is amended to read:

9 Sec. 39.20.330. DEPARTMENTS TO KEEP LEAVE RECORDS. Each depart-
10 ment, office, institution, or agency of the state government shall keep
11 for its files a complete [ANNUAL AND SICK] leave record, covering each
12 of its officers and employees, on forms prepared and supplied by the
13 Department of Administration. These records are subject to annual audit
14 and approval by the director of personnel of the Department of Adminis-
15 tration.

16 * Sec. 13. AS 14.25 is amended by adding a new section to read:

17 Sec. 14.25.125. UNUSED SICK LEAVE CREDIT. (a) A teacher in
18 membership service on or after July 1, 1977 who is appointed to retire-
19 ment on or after July 1, 1978 may elect to apply his unused sick leave
20 credit in computing the total number of years of creditable service
21 under sec. 120(c)(1) and (4) of this chapter. To obtain service credit
22 for unused sick leave, a teacher must apply to the administrator no
23 later than one year after appointment to retirement. Unused sick leave
24 shall be credited on a day-for-day basis in accordance with the table
25 for service after July 1, 1969 contained in sec. 220(16) of this chap-
26 ter. No teacher contributions may be required for credited unused sick
27 leave.

28 (b) A teacher appointed to retirement before July 1, 1978 who
29 returns to membership service on or after July 1, 1978 and is subse-

1 quently reappointed to retirement is eligible for unused sick leave
2 credit only with respect to sick leave accrued during membership service
3 on or after July 1, 1978.

4 (c) Benefits payable under this section accrue from the first day
5 of the month after which all the following requirements are met: (1)
6 the teacher meets the eligibility requirements of this section; (2) the
7 teacher's written application for unused sick leave credit is received
8 and verified by the administrator; and (3) a period of time has elapsed
9 since the date of appointment to retirement equal to the amount of
10 verified unused sick leave. Benefits are payable on the last day of the
11 month.

12 * Sec. 14. AS 14.25.060(b) is amended by adding a new paragraph to read:

13 (3) A member who joins the system on or after July 1, 1978
14 and claims Alaska BIA service is exempt from (1) and (2) of this sub-
15 section with respect to that service. His arrearage indebtedness for
16 the Alaska BIA service shall be calculated under (a) of this section.
17 However, such a member may claim no more than five years Alaska BIA
18 service. This paragraph does not apply to a member who has, at the time
19 he claims Alaska BIA service, a vested military or federal retirement
20 benefit. A member who acquires a vested military or federal retirement
21 benefit after claiming Alaska BIA service under this paragraph shall
22 have his arrearage indebtedness for that service recalculated under (1)
23 or (2) of this subsection, as appropriate, retroactive to the date he
24 claimed the service.

25 * Sec. 15. AS 39.20.230 and 39.20.260 are repealed.

26 * Sec. 16. This Act takes effect immediately in accordance with AS 01.10.
27 070(c).

AMENDMENT TO SCS CS HB 25

Section 14: AS 14.25.060 is amended by adding a new subsection to read:

Section 14.25.060 (b) (3): An Alaska BIA teacher joining the system after July 1, 1978, shall be exempt from the provisions of AS 14.25.060 (b) (1) and (b) (2) and shall be treated the same as provided in AS 14.25.060 (a) (1) and (a) (2) for all Alaska BIA teaching.

July 1 78 - full actual cost. (~~before~~) (after)
after - buy in under old provision - 17%
- Some service time - 2 retirement systems

BIA may claim no more than 5
total years ^{incl. miles} Outside Credit. & are not eligible
for other retirement.

IN THE SENATE

BY CROFT, BRADLEY AND HUBER

PROPOSED HOUSE FINANCE COMMITTEE SUBSTITUTE FOR
SPONSOR SUBSTITUTE FOR SENATE BILL NO. 487
IN THE LEGISLATURE OF THE STATE OF ALASKA
TENTH LEGISLATURE - SECOND SESSION

1154 total

A BILL

For An Act Entitled: "An Act Relating to the teachers' retirement system;
and providing for an effective date."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF ALASKA:

*Section 1. AS 14.25.120(h) is repealed and re-enacted to read:

(h) A member who is eligible for a service retirement salary under this chapter or the retirement system of 1945 is entitled to a benefit of at least \$20 per month for each year of creditable service, not including adjustments made under secs. 142 or 143 of this chapter. If, on the date the member originally applied for the retirement salary, the member elected option two under (c)(2)(B) of this section as payment of his indebtedness or a reduced benefit under (c)(4) of this section, the amount of the dollar reduction shall remain in effect.

*Section 2. AS 14.25.120(g) is repealed.

*Section 3. AS 14.25.220(8) is repealed and re-enacted to read:

(8) "outside service" means service as:

(A) A certificated full-time elementary or secondary teacher or a certificated person in a position requiring a teaching certificate as a condition of employment in an out-of-state public school in the United States or in a public school outside the United States supported by federal funds of the United States;

(B) A full-time elementary or secondary teacher or a certificated person in a position requiring a teaching certificate as a condition of employment in an approved or accredited nonpublic school in the United States, or in a school

outside the United States supported by federal funds of the United States;

(C). A person occupying a full-time position requiring academic standing in an out-of-state institution of higher learning accredited by a nationally recognized accrediting agency as listed in the Education Directory: Colleges and Universities by the National Center for Education Statistics;

(D) A full-time teacher in an approved or accredited nonpublic institution of higher learning in Alaska.

* Sec. 4. 14.25.100 is amended by adding Section 14.25.100(f).

AS 14.25.100(f) A teacher who served as an active member of the United States Merchant Marine between April 30, 1940 and April 29, 1952, may receive creditable service under the provisions which apply to credit for service in the armed forces as stated in 14.25.100(a).

*Section 5. 14.25.220(6) is amended to read:

AS 14.25.220(6) "military service" means active duty service in the armed forces of the United States on or after January 1, 1940; or the U.S. Merchant Marine between April 30, 1940 and April 29, 1952. (am Sec. 6, Chapter 155. SLA 1976).

*Section 6. AS 14.25.220(17) is amended to read:

(17) "BIA service" means service as a teacher in a school operated by the Bureau of Indian Affairs in Alaska; BIA teachers under this section, may claim partial year service credit under (16) of this section;

*Section 7. AS 14.25.142(b) and (c) are amended to read:

(b) A person receiving a cost of living allowance under this section shall notify the administrator when he expects to be absent from the state for a continuous period that exceeds 90 (60) days. After that notification, the person is no longer entitled to receive the monthly cost of living allowance, except that a person may be absent from the state for not more than six months without loss of the cost of living allowance if the absence is the result of illness and required by order of a licensed physician. Upon his return to the state, and upon notification to the administrator, the person is again entitled to receive the monthly cost of

SSSB487

Living allowance, commencing with the first monthly benefit payment made after notification of the person's return.

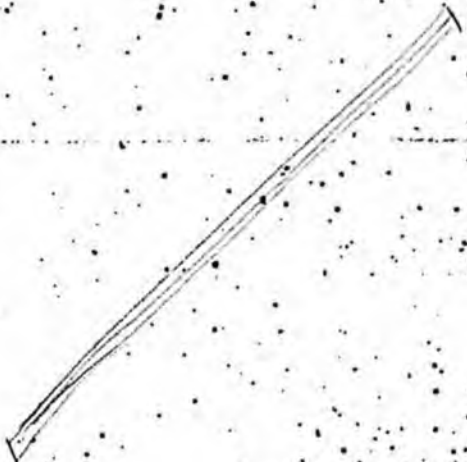
(c) For purposes of this section, "residing in the state" means domiciled and physically present in the State of Alaska. Being absent from the state for a continuous period of 90 (60) days or less or six months or less when ordered by a physician does not change a person's status as "residing in the state."

*Section 8. Persons retired before July 1, 1978 are entitled to receive the increases in benefits enacted in secs. 1 and 7 of this Act.

*Section 9. The provisions of Sections 3 and 4 of this act take effect immediately in accordance with AS 01.10.070(c).

*Section 10. This Act takes effect July 1, 1978.

① \$19,000
② 1300
③ 14000
④ 52,700
261,300



MEMORANDUM

State of Alaska

DEPT. _____
DIV. _____
SEC. _____

TO: Senate Finance Committee

DATE : 6/7/78

FROM: Alison Farnan, Fiscal Analyst
Legislative Finance Division

SUBJECT: ^{see} CSHE 25 Work Draft

Sections relating to public employees' personal leave in the attached workdraft are prepared for Senate Finance Committee review at the suggestion of Mr. Paul Arnoldt, Director, Division of Retirement & Benefits. Because the Senate Finance Committee has not yet had the opportunity to review and discuss the personal leave concept, it should be noted for the record that this draft was prepared for committee discussion only and does not, at this time, represent a proposed plan of the Committee.